

Government Circular No. 73/61.  
Government Office Reference No.

ISLE OF MAN  
GOVERNMENT

His Excellency Sir Ronald Herbert Garvey, K.C.M.G.,  
K.C.V.O., M.B.E., Lieutenant Governor of the said  
Isle & C., & C., & C.,

### NATIONAL INSURANCE

The National Insurance (Modification of the School  
Teachers (Superannuation) Acts) (No.2) Regulations,  
1961.

I, the said Lieutenant Governor in exercise of  
the powers conferred on me by subsection (4) of  
section 60 of the National Insurance (Isle of Man)  
Act, 1948, as extended by section 14 of the National  
Insurance (Isle of Man) Act, 1961, do hereby make  
the following regulations:-

These regulations may be cited as the National  
Insurance (Modification of the School Teachers (Super-  
annuation) Acts) (No.2) Regulations, 1961, and shall  
be deemed to have come into operation on the third  
day of April, 1961.

In these regulations -

"the Act of 1925" means the School Teachers  
(Superannuation) Act, 1925 of the Imperial Parlia-  
ment as extended and made applicable to the Isle of  
Man by the School Teachers (Superannuation) Act, 1927;

"the Act of 1945" means the Teachers (Super-  
annuation) Act, 1945, of the Imperial Parliament as  
extended and made applicable to the Isle of Man by  
the School Teachers (Superannuation) Act, 1949;

"the Act of 1956" means the Teachers (Superan-  
nuation) Act, 1956 of the Imperial Parliament as  
extended and made applicable to the Isle of Man by  
the School Teachers (Superannuation) Act, 1957.

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"the Act of 1937" means the Teachers (Superannuation) Act, 1937, of the Imperial Parliament as extended and made applicable to the Isle of Man by the School Teachers (Superannuation) Act, 1938.

"the Act of 1961" means the National Insurance (Isle of Man) Act, 1961, and where the context so admits, includes the National Insurance Act, 1959 of the Imperial Parliament and the National Insurance (Northern Ireland) Act, 1959;

"annual superannuation allowance" means an annual superannuation allowance granted under the School Teachers (Superannuation) Acts, 1919 to 1957 under a Scheme made under those Acts;

"contributory service" means contributory service within the meaning of the School Teachers (Superannuation) Acts, 1919 to 1957;

"participating employment" means any employment in respect of which a person is liable to pay graduated contributions under the Act of 1961, or would be liable to pay such contributions if his remuneration exceeded the amount mentioned in paragraph (b) of subsection (1) of Section 1 of that Act; and

"salary" means, in relation to a person employed in contributory service, his salary as calculated in accordance with the provisions of the School Teachers (Superannuation) Acts, 1919 to 1957.

3. The contributions payable by a person employed in contributory service and by his employer under the School Teachers (Superannuation) Acts, 1919 to 1957, shall, in respect of any period of such service which is participating employment, both be reduced by amounts calculated in accordance with the annual rate specified in the following table:-

continued/

Annual Rate of Salary	Annual Rate of Reduction of Contributions.
Not Exceeding £468	£ nil. d.
Over £468 but not exceeding £520	8. 0.
Over £520 but not exceeding £572	1. 5. 0.
Over £572 but not exceeding £624	2. 2. 0.
Over £624 but not exceeding £676	2. 19. 0.
Over £676 but not exceeding £728	3. 16. 0.
Over £728 but not exceeding £780	4. 13. 0.
Over £780	5. 2. 0.

(1) Except as in this regulation provided, the amount of any annual superannuation allowance payable to a man over the age of sixty-five or to a woman over the age of sixty, in calculating which there has been taken into account either -

(a) any period of participating employment during which salary was at a rate exceeding £780 a year, or

(b) any period in respect of which a payment in lieu of contributions has been made under the Act of 1961

shall be reduced, for each year of such period and proportionately for part of a year, by £2.31, in the case of a man, and by £1.92 in the case of a woman.

(2) Except as in this regulation provided, the amount of any annual superannuation allowance payable to a man over the age of sixty-five or to a woman over the age of sixty, in calculating which there has been taken into account any period of participating employment during which salary was at a rate not exceeding £780, shall be reduced, for each year of such period and proportionately for part of a year, by the appropriate amount specified in the following table:-

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Annual Rate of Salary during period	Reduction in Annual Superannuation Allowance for Each Whole Year of period	
	Men £	Women £
Not exceeding £468	nil	nil
Over £468 but not exceeding £520	.19	.16
Over £520 but not exceeding £572	.58	.48
Over £572 but not exceeding £624	.96	.80
Over £624 but not exceeding £676	1.35	1.12
Over £676 but not exceeding £728	1.73	1.44
Over £728 but not exceeding £780	2.12	1.76

(3) where -

(a) in respect of any person a period of participating employment or a period of employment in respect of which a payment in lieu of contributions has been made under the Act of 1961 is reckoned as contributory service by virtue of rules made under section 1 of the Superannuation (Reciprocity) Act, 1950, or of regulations made under section 54 of the National Health Service (Isle of Man) Act, 1948; and

(b) the governor is informed of the amount by which his or her pension under the pensions scheme to which he or she was subject before ceasing the former employment would have been reduced in connection with the operation of the Act of 1961 by reason of that period if the former employment had continued, or of the method of calculating such reduction.

the amount of any annual superannuation allowance payable in respect of that period to that person from the age of sixty-five, in the case of a man or from the age of sixty, in the case of a woman, shall be reduced by that amount or by an amount

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ulated in accordance with that method, as the  
may be; and no reduction shall be made in  
uance of the provisions of paragraph (1) or (2)  
his regulation in respect of that period.

(4) No reduction in the amount of any annual  
rannuation allowance shall be made in pursuance  
he provisions of paragraph (1) or (2) of this  
lation in respect of any period which is treated  
ontributory service by virtue of the provisions

subparagraphs (i), (ii) and (iii) of paragraph  
(a) and paragraph (b) of sub-section (1) and  
sub-section (1a) of section 2 of the Act of  
1937 as amended by the Acts of 1945 and 1956  
(which relates to intervals in service);

section 19 of the Act of 1956 (which relates  
to employment of value to teachers).

The provisions of the Act of 1925, (which pro-  
for the withdrawal of annual superannuation  
wances granted on grounds of infirmity are hereby  
fied by adding at the end the following words:-

"provided that, notwithstanding any direction  
given in pursuance of this subsection, there shall,  
in respect of contributory service after the  
second day of April, 1961, which is non-particip-  
ating employment within the meaning of the  
National Insurance (Isle of Man) Act, 1961, be  
payable to the teacher from the age of sixty-  
five, in the case of a man, and from the age of  
sixty, in the case of a woman, an annual super-  
annuation allowance of an amount not less than  
the graduated retirement benefit, which, when  
expressed as a yearly rate, would be payable under  
that Act in return for an amount of graduated  
contributions equal to one such contribution  
paid in each week of the period of the service

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in respect of a weekly payment of remuneration of £15".

Given under my hand this 28th day of July, 1961.

R. H. GARVEY,

Lieutenant Governor

EXPLANATORY NOTE,

(This Note is not part of the Regulations but is intended to indicate their general purport)

These regulations provide for abatement of contributions and pensions payable in respect of teachers in contributory service under the School Teachers (Superannuation) Acts who participate in the graduated pension Scheme introduced by the National Insurance (Isle of Man) Act, 1961; and for abatement of the pensions payable under those Acts to teachers in respect of whom a payment in lieu of graduated contributions has been made to the National Insurance Fund.

The regulations also provide that equivalent pension benefits are payable to a teacher in certain cases where an infirmity pension has ceased under the provisions of the School Teachers (Superannuation) Acts or any Scheme made thereunder.

The regulations were approved by Tynwald on the \_\_\_\_\_ day of \_\_\_\_\_ 1961.